

EXHIBIT “A”

Declaration

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PROPOSED LEAD COUNSEL
TO OFFICIAL UNSECURED
CREDITORS' COMMITTEE

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Cox Smith Matthews Incorporated
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PROPOSED LOCAL COUNSEL
TO OFFICIAL UNSECURED
CREDITORS' COMMITTEE

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE: REDDY ICE HOLDINGS, INC. and REDDY ICE CORPORATION, <div style="text-align: center;">Debtors</div>	§ § § § § § § § §	CHAPTER 11 CASE NOS.: 12-32349-sgj-11 and 12-32350-sgj-11 (Jointly Administered)
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**DECLARATION OF WILLIAM K. LENHART IN SUPPORT OF APPLICATION OF
THE OFFICIAL UNSECURED CREDITORS' COMMITTEE OF REDDY ICE
CORPORATION PURSUANT TO FED. R. BANKR. P. 2014(a) AND LOCAL RULE
2014-1 FOR ORDER UNDER SECTIONS 328 AND 1103 OF THE BANKRUPTCY
CODE FOR FINAL APPROVAL OF THE RETENTION OF BDO USA, LLP, AS
FINANCIAL ADVISORS NUNC PRO TUNC TO APRIL 25, 2012**

William K. Lenhart, being duly sworn, deposes and says:

1. I, William K. Lenhart, am a Certified Public Accountant, licensed under the laws of the State of New York, a Certified Insolvency and Restructuring Advisor (CIRA), a Certified Turnaround Professional (CTP), and a partner in the firm of BDO USA, LLP ("BDO" or, the "Firm")¹, a Delaware registered limited liability partnership, a national accounting, tax and consulting firm consisting in part of certified public accountants, with

¹ The use of the term BDO in this application includes BDO Consulting Corporate Advisors, LLC and BDO Capital Advisors, LLC, subsidiaries of BDO USA, LLP.

offices located at 100 Park Avenue, New York, New York, 10017 and other locations throughout the United States. I submit this Declaration in support of the Application by the Official Unsecured Creditors' Committee (the "Committee") of Reddy Ice Corporation, ("Reddy Corp." or "Reddy Ice") for a final order authorizing the retention and employment of BDO *nunc pro tunc* to April 25, 2012 as Financial Advisor pursuant to sections 328 and 1103(a) of Title 11 of the United States Code (the "Bankruptcy Code"), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Rules"), and Rules 2014-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Northern District of Texas (the "Local Rules") in the Chapter 11 cases of the above-captioned debtors and debtors in possession. Reddy Corp's bankruptcy case is being jointly administered with that of Reddy Ice Holding, Inc. (jointly, the "Debtors").

2. Subject to this Court's approval of our retention, BDO proposes to provide accounting and financial advisory services to the Committee in the Chapter 11 cases of Reddy Ice. Any investment banking, valuation and corporate finance services that are required will be done through the utilization of individuals employed by BDO Capital Advisors, LLC ("BDO Capital"), BDO's wholly-owned FINRA licensed investment bank.

BDO's Connection with the Debtors, Creditors and Other Parties-In-Interest

3. Other than the initial communication between my firm and representatives of the Committee with respect to the retention of my firm in this case, to my knowledge, neither my firm nor any members of my firm had any business, professional or other connection with the Debtors or any other party in interest on **Exhibit 1** attached hereto and incorporated herein by reference, other than described herein below.

4. BDO is the U.S. member firm of BDO International. BDO International is an organization comprised of member firms that have standardized policies, procedures and quality control but do not share profits and are not legally connected such as a partnership.

5. BDO is not a creditor, an equity holder, or an insider of the Debtors as specified in subparagraph (A) of 11 U.S.C. §101(14).

6. No Partner or employee of BDO has been a director, officer or employee of the Debtors within two years prior to April 12, 2012 (the "Petition Date") as specified in subparagraph (B) of 11 U.S.C. §101(14).

7. BDO does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason as specified in subparagraph (C) of 11 U.S.C. §101(14).

8. To my knowledge and subject to the disclosures herein, of those creditors and other parties in interest for whom I performed a conflict check and who are detailed on **Exhibit 1**, neither my firm nor any members of my firm has any business relations with those parties which are or may be creditors of the Debtors.

9. To my knowledge, BDO has performed and may be presently performing accounting, tax or consulting services unrelated to the Debtors for those creditors, shareholders, or other parties of interest included on **Exhibit 2**. Fees for each of these engagements represent less than 0.5% of BDO's annual revenues, and, to the best of my knowledge, relate to matters totally unrelated to the case for which BDO is seeking to be engaged.

10. As part of its practice, BDO appears in cases, proceedings and transactions involving many different attorneys, accountants, financial consultants, investment bankers and other entities, some of which may be parties-in-interest in this case. BDO does not represent any such entity, other than which has already been disclosed in **Exhibit 3**, in connection with the pending case or have a relationship with any such entity or professional which would be adverse to the Committee, the Debtors, or the Debtors' estates.

Discovery and Review of Disclosure Items

11. BDO has undertaken a detailed search to determine, and to disclose, whether it represents or has represented any significant creditors, equity security holders, insiders or other parties-in-interest in this and in any unrelated matters. To the extent that I have been provided with the names of each of the persons and entities listed on **Exhibit 1**, BDO has performed a review of potential connections and relationships between BDO and (i) the Debtors; (ii) Current and Former Debtor-Affiliated Entities; (iii) Debtors' Secured Lenders (11.25% Senior Secured Notes; 13.25% Senior Secured Notes; 10.5% Senior Discount Notes; and Revolving Credit Facility); (iv) Dallas Cowboys Note Payable Holder; (v) Debtors' Lienholders; (vi) Equity Ownership (>5%); (vii) Debtors' Insurers and Insurance Brokers; (viii) Debtors' Banks; (ix) Debtors' Current and Former Directors, Officers, and Management; (x) Major Competitors of the Debtors; (xi) Debtors' Professionals; (xii) Professionals to Non-Debtor Parties-in-Interest; (xiii) Debtors' Major Unsecured Creditors and Parties-in-Interest; (xiv) Parties to Major Litigation; (xv) Third Party Administrators; (xvi) Debtors' Utility Providers; (xvii) Debtors' Major Vendors and Other Critical Vendors; (xviii) Beneficiaries and Issuers of Letters of Credit; (xix) Parties to Significant Contracts with the Debtors; (xx) Debtors' Common Carriers and Warehousemen; (xxii) Bankruptcy

Judges for the United States Bankruptcy Court, Northern District of Texas, Dallas Division; and (xxi) U.S. Trustees – Region 6 (Dallas, Texas Office).

12. From time to time, BDO has been retained and likely will continue to be retained by certain creditors of the Debtors, but it is the intention of my firm to use commercially reasonable efforts to limit any such engagements to matters unrelated to these Chapter 11 cases.

13. In connection therewith, BDO searched its internal database, sent out e-mails to all of its Partners and employees and investigated all responses. Despite commercially reasonable efforts to identify and disclose BDO's connections with parties-in-interest in these cases, as made known to me in writing, because BDO has over 625 offices in over 110 countries with over 31,000 employees and because the Debtors and their affiliates are a large enterprise with hundreds of creditors and other relationships, BDO is unable to state with certainty that every client representation or other connection has been disclosed. In this regard, if BDO discovers additional information that, in BDO's reasonable opinion requires disclosure, BDO will file a supplemental disclosure with the Court as promptly as possible.

14. To the best of my knowledge, information and belief, BDO neither holds nor represents any interest adverse to the Debtors, or its estates, in the matters for which it is proposed to be retained. Accordingly, BDO believes that it is a "disinterested person," as defined in section 101(14) of the Bankruptcy Code and as modified by section 1107(b) of the Bankruptcy Code and as required by section 327(a). Therefore, I submit that the Committee's employment of BDO would be in the best interests of the Debtors and their estates and creditors.

15. In addition, to the best of my knowledge, BDO does not have any connection to the United States Trustee for Region 6, or any person employed in the office of the United States Trustee outside of our role as a retained professional in other cases as required by Federal Rule of Bankruptcy Procedure 2014; and to the best of my knowledge, no one employed by my Firm is a relative of the Bankruptcy Judge in the above captioned case or the United States Trustee for Region 6 as required by Federal Rule of Bankruptcy Procedure 5002.

16. BDO has extensive familiarity with the accounting practices in insolvency matters in the bankruptcy courts in the Northern District of Texas and in other states.

Services Performed

17. The general nature of services that BDO will perform for the Committee may include, but are not limited to, the following as requested by the Committee and agreed to by BDO:

- (a) Analyze the financial operations of the Debtors pre and post-petition, as necessary;
- (b) Analyze the financial ramifications of any proposed transactions for which the Debtors seek Bankruptcy Court approval including, but not limited to, post-petition financing, sale of all or a portion of the Debtors' assets, retention of management and/or employee incentive and severance plans;
- (c) Conduct any requested financial analysis including verifying the material assets and liabilities of the Debtors, as necessary, and their values;
- (d) Assist the Committee in its review of monthly statements of operations submitted by the Debtors;
- (e) Perform claims analysis for the Committee;
- (f) Assist the Committee in its evaluation of cash flow and/or other projections, including business plans prepared by the Debtors;
- (g) Scrutinize cash disbursements on an on-going basis for the period subsequent to the commencement of these cases;
- (h) Perform forensic investigating services, as requested by the Committee and counsel, regarding pre-petition activities of the Debtors in order to identify potential causes of action and other issues that could generate additional

recoveries, including investigating intercompany and related party transfers, improvements in position, and preferential and fraudulent transfers;

- (i) Analyze transactions with insiders, related and/or affiliated companies;
- (j) Analyze transactions with the Debtors' financing institutions;
- (k) Attend meetings of creditors and conference calls with representatives of the creditor groups and their counsel;
- (l) Prepare certain valuation analyses of the Debtors' businesses and assets using various professionally accepted methodologies;
- (m) As needed, prepare alternative business projections relating to the valuation of the Debtors' business enterprise;
- (n) Evaluate financing proposals and alternatives proposed by the Debtors for debtor-in-possession financing, exit financing and capital raising supporting any plan of reorganization;
- (o) Monitor the Debtors' sales process and their investment banker, assist the Committee in evaluating sales proposals and alternatives and attend any auctions of the Debtors' assets, if necessary;
- (p) Assist the Committee in its review of the financial aspects of a plan of reorganization or liquidation submitted by the Debtors and perform any related analyses, specifically including liquidation analyses and feasibility analyses and evaluate best exit strategy;
- (q) Assist counsel in preparing for any depositions and testimony, as well as prepare for and provide expert testimony at depositions and court hearings, as requested; and
- (r) Perform other necessary services as the Committee or the Committee's counsel may request from time to time with respect to the financial, business and economic issues that may arise.

Professional Compensation

18. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, applicable U.S. Trustee guidelines and the local rules of this District, BDO will seek payment for compensation of professional services rendered on an hourly basis, plus reimbursement of actual and necessary expenses incurred by BDO.

19. BDO's request for compensation for professional services rendered for the Committee shall be based upon the time expended to render such services and at billing rates commensurate with the experience of the person performing such services and will be computed at the hourly billing rates customarily charged by BDO for such services. The hourly billing rates as of the date of this Declaration are as follows:

Partners/Managing Directors	\$475 to \$795 per hour
Directors/Sr. Managers/Sr. Vice Presidents	\$375 to \$525 per hour
Managers/Vice Presidents	\$325 to \$425 per hour
Seniors/Analysts	\$200 to \$350 per hour
Staff ²	\$150 to \$225 per hour

20. The Committee selected BDO as its financial advisor, in part, because BDO can provide the Committee with the full range of financial advisory services outlined in paragraph (17) above, including the investment banking, valuation and corporate finance services that are required to be performed by a FINRA licensed investment bank. Accordingly, in providing investment banking, valuation and corporate finance services to the Committee, BDO will be utilizing individuals employed by BDO Capital, BDO's wholly-owned FINRA licensed investment bank, at rates consistent with rates outlined above.

21. Reasonable out of pocket expenses will be charged at actual costs incurred (and will include charges for travel, report production, delivery services, etc.) and will be itemized separately from the fees on our applications for compensation. Actual and necessary expenses would include any legal fees incurred for BDO's retention and defense of fee applications in this matter, subject to Court approval.

² BDO represents that this category does not include secretarial time or secretarial overtime and BDO will not include in its applications for allowance fees associated with secretarial work or secretarial overtime.


22. In connection with the submission of periodic billings, BDO will provide descriptions for each professional of the services performed, and the time expended on the engagement for all relevant engagement activity categories.

23. In accordance with section 504 of the Bankruptcy Code, no agreement or understanding exists between me, and, to my knowledge, between my firm or any other member or associate of my firm, on the one hand, and any other person, on the other hand, for the sharing of compensation as my firm may receive in connection with services rendered in these cases, nor will any division of fees prohibited by section 504 of the Bankruptcy Code be made by me, or, to my knowledge, any partner or associate of my firm.

24. BDO intends to apply to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules of the Northern District of Texas, Dallas Division, the United States Trustee Fee Guidelines, and any orders entered by the Court.

25. All payments rendered pursuant to BDO's retention by the Debtors are subject to approval of this Court and based upon the filing by BDO of appropriate interim and final applications for allowance of compensation and reimbursement of expenses. As set forth above, BDO respectfully requests that it be retained, *nunc pro tunc* to April 25, 2012 and all services rendered by BDO to the Committee from that date forward be deemed authorized pursuant to this Court's Order.

Dated: New York, New York
May 7, 2012


William K. Lenhart

Sworn and subscribed to before me
this 7th day of May 2012.


NOTARY PUBLIC

DONNA BISSETT
Notary Public, State of New York
No. 01B16113366
Qualified in Suffolk County
Commission Expires July 26, 2012

EXHIBIT 1

DEBTORS

Reddy Ice Holdings, Inc.
Reddy Ice Corporation

CURRENT AND FORMER DEBTOR-AFFILIATED ENTITIES

Admiral Ice
All Seasons Ice
Allied Grinders, Inc.
Anytime Ice
Artic Ice House
Artic Ice of Oregon
Artic-Land Ice
Aspen Cool Ice
Avalanche Ice
Barrels of Ice Cream
Big Nugget Supply
Blackland Ice Company
Blue Crystal Ice
Blue Northern Ice Company
Bob's Ice
City Ice Company
Clear Ice Company
Crystal Ice Company
Crystal Ice Cube Company
Dalton Ice Company
Denver Cold Storage
Easy Ice, LLC
Farmer's Ice Company
Gofer Ice
Golden Eagle Ice Texas, Inc.
Gutierrez Ice Company
H&H Ice Company
Hard Water Ice
Hardwater Ice
Host Equipment LTD
Humble Ice
Humble Wholesale Ice
Ice Express
Ice House Ice Company
J.J. Ice Company
Las Vegas Ice and Cold Storage
Majestic Ice Company
Martinsville Ice Company
Medina Ice
Metro Ice Corporation

Miami Ice Co.
Mission Party Ice, Inc.
Mitch's Ice
Moreland Ice
Mr. Ice Man
North Star Ice
North Texas Ice
Packaged Ice Leasing, Inc.
Packaged Ice Southeast, Inc.
Page Ice
Party Time Ice Co.
Polar Dry Ice
Ponca City Ice
Prescott Ice
Red River Ice
Reddy Ice Ip, Inc.
Sooner Ice
Southco Ice Inc.
Southern Ice Company
Southwest Texas Packaged Ice Inc.
Space Ice Co.
Superior Ice
Texas Royal Ice
The Ice Factory
The Ice House
Tropical Ice
Water Rocks Ice Company
Wright Ice Company

SECURED LENDERS

(11.25% Senior Secured Notes)

Advent Capital Management, LLC
Aegis Financial Corporation
American Money Management Corporation
Anasazi Management LLC
Avenir Corporation
B. Riley & Co.
Babson Capital Management, LLC
Bank of America
Centerbridge Partners, LP
Concise Capital, LLC
Crescent Capital Group, L.P.
Euroclear Bank
Fidelity Management & Research Company
Fidelity National Financial (Asset Management)

EXHIBIT 1

First Western Capital Management
Company
Hallmark Financial Services, Inc. (Asset
Management)
Henton Invest
Hillview Capital Advisors, LLC
Hourglass Capital Management, Inc.
HSBC Private Banking
IMS Capital Management
Jyske Invest Fund Management A/S
Kellner, Dileo & Company
Knighthead Capital Management, LLC
M&I Investment Management Corp.
Manulife Asset Management (U.S.) LLC
Metropolitan West Asset Management, LLC
Moab Capital Partners, LLC
Morgan Stanley & Co.
Newcastle Capital Management, L.P.
Newport Global Advisors, L.P.
PIMCO – Pacific Investment Management
Company
Port Royal Partners Capital Management
LLC
Putnam Investment Management, LLC
Redwood Capital Management, LLC
RGA Reinsurance Company (Insurance)
Seix Investment Advisors, LLC
Sunset Manager I LLC
UBS Securities, LLC
USAA Investment Management Company
Wells Fargo Securities, LLC

SECURED LENDERS

(13.25% Senior Secured Notes)

Anasazi Management LLC
Arbiter Partners
Aspen National Financial, Inc.
Avenir Corporation
Bank of America
Centerbridge Partners, LP
Courage Capital Management, LLC
Fidelity Management & Research Company
Foxhill Capital Partners, LLC
Interlaken Management LLC
Jack Brucker
JPMorgan Securities

Paradigm Capital Corporation
Port Royal Partners Capital Management,
LLC
Valinor Management, LLC
Wells Fargo Securities, LLC
Wells Fargo Bank, National Association
(Trustee)

SECURED LENDERS

(10.5% Senior Discount Notes)

Aegis Financial Corporation
Aspen National Financial, Inc.
Moab Capital Partners, LLC
Roumell Asset Management, LLC
T. Rowe Price Associates, Inc.
USAA Investment Management Company
U.S. Bank National Association (Trustee)

SECURED LENDERS

(Revolving Credit Facility)

Macquarie Bank Limited

DALLAS COWBOYS NOTE PAYABLE

Cowboys Stadium, LP

LIENHOLDERS

Process Refrigeration Technologies
Wilson Electric
Prime Controls
Model City Erection
3M Purification, Inc.
Browning's Welding Service Inc.
Darryl Bates
A&J Services
Fine Line Fabricating Inc.
Lancer Corporation

EQUITY OWNERSHIP (> 5%)

Alan J. Bernon
Robert E. Mead

INSURERS/INSURANCE BROKERS

AmWins Brokerage of New Jersey
ARC Excess & Surplus
Axis Insurance Company
Chartis

EXHIBIT 1

Crum & Foster
Discover Re
Endurance American Specialty Insurance Co.
Gallagher Bassett
Genatt Associates
Great American Insurance Group
Illinois National Insurance Co.
Ironshore Specialty Insurance Company
J. Smith Lanier & Co.
Lloyds of London
Lockton Companies
Marsh USA
Max Specialty
Starr Indemnity & Liability
UIC, Inc.
US Specialty
Wells Fargo Insurance Svcs
Western World Insurance Group
XL Specialty Insurance Company

BANKS

1st United Bank & Trust
Austin Bank
Bank of America
Bank of the West
BBVA Compass
Branch Banking & Trust
Capital One
JPMorgan Chase Bank, N.A.
Oklahoma Bank & Trust
Point Bank
Prosperity Bank
Regions Bank
Security Bank
Trustmark
Union Bank of California
United Community Bank
US Bank
Vision Bank
Wells Fargo

CURRENT AND FORMER DIRECTORS, OFFICERS, AND MANAGEMENT

Angie Wallander
Bill Blane

Bill Daniel
Bill Richardville
Brian Himes
Catherine Nesbitt
Chris Davenport
Darren Boruff
Darren Greer
Doug Reeves
Gary Larson
Gil Cassagne
Graham Davis
Greg Spear
Jerry Williams
Jim Fischette
Jimmy C. Weaver
Joe Geloso
Ken Fernandez
Kevin Cameron
Mark Steffek
Michael McGrath
Michael Rauch
Nancy Green
Nick Bolton
Paul Smith
Peter Ireland
Reb Bailey
Richard Wulz
Rick Wach
Robert Verdecchio
Steve Janusek
Steve Wilson
Tammy Brooks
Theodore Host
William Brick

MAJOR COMPETITORS OF THE DEBTORS

Arctic Glacier, Inc.
Home City Ice

PROFESSIONALS

Davies Ward Phillips & Vineberg LLP
Deloitte Touche Tohmatsu
DLA Piper LLP (US)
FTI Consulting, Inc.
Jefferies and Company, Inc.

EXHIBIT 1

Kurtzman Carson Consultants LLC
PricewaterhouseCoopers LLP

***PROFESSIONALS TO NON-DEBTOR
PARTIES-IN-INTEREST***

Andrews Kurth LLP
Bain & Company, Inc.
Broadridge
Carson Fischer, P.L.C.
CBRE
Cox Smith Matthews Incorporated
Curtis Castillo PC
Dickinson Wright PLLC
Docken & Company
Dykema Gossett PLLC
Environ
Ernst & Young LLP
First American Title
Fulbright & Jaworski L.L.P.
Greenberg Traurig LLP
Houlihan Lokey
Kessler, Topaz, Meltzer and Check, LLP
King & Spalding, L.L.P.
Kirkland & Ellis LLP
Kohn, Swift & Graf, P.C.
Law Offices of Robert E. Luna, P.C.
Linebarger Goggan Blair & Sampson, LLP
Lockridge Grindal Nauen P.L.L.P
Marsh
MNP LLP
Munsch Hardt Kopf & Harr, P.C.
Okin Adams & Kilmer LLP
Perdue, Brandon, Fielder, Collins & Mott,
L.L.P.
Pachulski Stang Ziehl & Jones LLP
Saul Ewing LLP
Securities and Exchange Commission
Sutts, Strossberg LLP
Wachtell, Lipton, Rosen & Katz
Wright Ginsberg Brusilow P.C.
Wild Law Group PLLC
Zolfo Cooper

***MAJOR UNSECURED CREDITORS
AND PARTIES-IN-INTEREST***

8750 NCE Dallas, LLC

Accountemps Inc.
Accretive Solutions
Ace Technical Services Corp.
ADP Inc.
Aetna
Airgas Dry Ice
Alvarado ISD
Areas Advertising
B&B Ice Inc.
Badger Paperboard Inc.
Big Bear Ice Company
Billy Ray Wilson
Bridgestone Americas
Burleson ISD
Carrollton-Farmers Branch Independent
School District
C H Robinson
Cherokee County Cogeneration Partners,
L.P.
Choice Solutions
Cirro Group, Inc.
City of Alvarado
City of Burleson
City of Cleburne
City of Godley
City of Keene
Cleburne ISD
Collin County Tax Assessor/Collector
Comptroller of Public Accounts of the State
of Texas
Cowboys Stadium, LP
Dallas County
Denver Manager of Finance
DM Transportation
El Paso County Treasurer
Electric Motors of Palm Beach
Element K Corporation
Enerflex Energy Systems, Inc.
First Advantage Tax Consulting
Fort Pierce Utilities Authority
Freedom Profit Recovery
Fremont County Treasurer
Fuelman – Pre Paid
GEA North America Refrigeration Inc.
Global Software, Inc.
Grainger (Dept. 850584335)

EXHIBIT 1

Granite Telecommunications
Hoshizaki America, Inc.
Idealease Services Inc.
Industrial Refrigeration Parts
JMKC Express
Johnson County
Johnson Supply
Keene ISD
King County Treasurer
Leer, Inc.
Lewisville Independent School District
Lockton Companies LLC (Dunning)
Mac Trailer, Inc.
Mac Trailer Leasing LLC
Mesa County Treasurer
Mike Albert Leasing, Inc.
MetLife
Mike Albert Leasing, Inc.
Modern City Erection Co.
Modern Ice Equipment and Supply
Palnet Premier Logistics Network LLC
Penske
Penske Truck
Penske Truck Leasing
Piedmont National Corp.
Pierce County Assessor Treasurer
PLM Trailer Leasing
Polyrol Packaging Systems
Port Norfolk Holdings
Prime Controls LP
Pro Set, Inc.
Process Refrigeration Technologies
Pulaski County Treasurer
Purvis Industries, Ltd.
Quick Fuel
Randolph Industrial Supplies
Roadnet Technologies Inc.
Ross Computer Systems, LLC
Ryder Transportation
Ryder Transportation Services
S.T.E.D.
Sharp Packaging
Sharp Packaging Systems LLC
SHPS Inc.
Snohomish County Treasurer
SPR Packaging, LLC

Tarrant County
Technology & Management Consulting
Texas Comptroller of Public Accounts
Texas Metal Specialty Company
Toyota Motor Credit Corporation
TSI&C, Inc.
United Healthcare c/o Bank One
United Refrigeration, Inc.
Westport Insurance Corporation
Yakima County Treasurer

PARTIES TO MAJOR LITIGATION

1008021 Alberta Ltd.
823 Sproul Inc.
Ainello Mancusi
Alvin's Enterprises, Inc.
Anne Dorrance
Arctic Glacier Income Fund
Arctic Glacier International, Inc.
Arctic Glacier, Inc.
Arkansas Garden Center North, LLC
Arkansas Garden Center West, LLC
Baron Group, Inc.
Ben D. Kay
Beverly Herron
Brandi Palombella
Brian W. Buttars
Brian Rogers
Bryan S. Neal
Charles Knowlton
Checker Drugs and Food
Chi-Mar Enterprises, Inc.
Christopher S. Kiper
Chukrid Khorchid
Circle Beer & Beverage, Inc.
Elite Energy, LLC
F&V Oil Col., Inc.
Gail M. Nicholson
Gilbert M. Cassagne
Ian Groves
Isaiah Lane
James Feeney
Jan Barranco-Grams
Jenifer Valencia
Jimmy C. Weaver
Joe Sweeney

EXHIBIT 1

John Chamberlain
John Spellmeyer
Joseph Krainc
Joseph Riley
Justin Scarlet
Karen Prentice
Kenco, Inc.
Kingsway Enterprises, Inc.
Kozak Enterprises, Inc.
Lawrence J. Acker
Lawrence Diamond
Lehoma Goode
Linco Distributing Co., Inc.
Linda Desmond
Louise Knowles
Lynn Strauss
Mall Mart, Inc.
Marin Scotty's Market, Inc.
Martin G. McNulty
Mazel LLC
Melrick, Inc.
Michael G. Coffey
Michael H. Rauch
Michael Packer
Michael S. McGrath
Nancy Green
Nathan Croom
Party King
Patrick Simasko
Perry Peka
Polly's Food Service, Inc.
Raymond D. Booth
Rich Aust
Ridge Plaza Inc.
Robert DeLoss
Robert N. Verdecchio
Ron Miastkowski
RSB Wellman Co., Inc.
Samuel Winning
S&S Lima, Inc.
Silver Springs Liquour, Inc.
Solid Waste, Ltd.
Southeastern Pennsylvania Transportation
Authority
Special Events Marketing
Steven J. Janusek

Suzie's Investments, Inc.
The Home City Ice Company
Theodore J. Host
Thirfy Liquour, Inc.
Thomas Beverage Co., Inc.
Thomas Beverages Co., Inc.
Thomas Liquors
Tracey L. Noll
Wayne Stanford
William E. Spencer
William P. Brick
Y&R's, Inc.

THIRD PARTY ADMINISTRATORS

ADP
Aetna
Apptricity Commercial Servs LP
Extol International, Inc.
JPMorgan Chase Bank, N.A.
Lexis-Nexis
Lincoln Financial
MetLife (Metropolitan Life Insurance Co.)
Microsoft Licensing, GP
Next Process
Ross Computer Systems, Inc.
SHPS, Inc.
Stratix Corporation
Taxesaver Plan
United Healthcare
VSP (Vision Service Plan)
WestPort Insurance Corp.

UTILITY PROVIDERS

Alabama Power
Cirro Energy
City of Austin, TX
City of East Point, GA
City of Phoenix, AZ
Constellation NewEnergy/14217
Dominion Virginia/NC Power/26543
El Paso Electric Company
Entergy Louisiana, Inc./8108
Florida Power & Light Company (FPL)
Georgia Power
JEA/Jacksonville Electric Authority
Nashville Electric Service

EXHIBIT 1

NV Energy/30086
OG&E – Oklahoma Gas & Electric Service
Progress Energy Carolinas, Inc.
Reliant Energy Solutions/120954
SCE&G – South Carolina Electric & Gas
SRP – Salt River Project
Sumter Electric Cooperative, Inc., FL
Teco Tampa Electric Company
Utilities Commission, FL
XCEL Energy: Public Service Company of
CO

MAJOR VENDORS

Advantage IQ
Anytime Ice
B&B Ice Inc.
Big Bear Ice Company
BP Products North America
Chase Equipment Finance
DLA Piper US LLP
Ecova
Fleetcor Technologies
Gallagher Bassett Services Inc.
GE Capital
Hoshizaki America, Inc.
Idealease Services Inc.
Internal Revenue Service
John and Shirley Grosso Prop LLC
Leer, Inc.
Mac Trailer Leasing LLC
Macquarie Bank Ltd.
Mike Albert Leasing LLC
Modern Ice Equipment & Supply
Palnet
Pasco
Penske Truck
Piedmont National Corp.
PricewaterhouseCoopers, LLC
Ryder Transportation Services
SPR Packaging, LLC
United Healthcare Group
Wells Fargo Bank
Wilmington Trust Company
Z&Z Enterprise (rent-loc 361)

OTHER CRITICAL VENDORS

Automotive Resources International (ARI)
Bank of America
Barloworld
Briggs – Yale Equipment
Caterpillar
Chase
Crown Material Handling
Daimler Chrysler
De Lage Laden
First Advantage
GE Capital
Idealease
IFM
IFMC
Johnson Lift / Hyster
Kenco Toyota Life
Key Equipment Finance
Leer, Inc.
Marlin Leasing
Mike Albert
Nationalease
NMHG Financial Services
Penske
PLM
PNC
Ryder
SPR
Toyota Financial Services
Toyota Industrial Equipment

***BENEFICIARIES AND ISSUERS OF
LETTERS OF CREDIT***

Ace American Insurance Company
Fidelity and Deposit Company of Maryland
Hanover Insurance Co.
JPMorgan Chase Bank, N.A.
MB Financial Bank, N.A.
Northpark Central – VEF II, LP
Reliance Insurance Company (in
liquidation)
Sentry Financial Corporation
The Travelers Indemnity Company
Zurich American Insurance Company

EXHIBIT 1

***PARTIES TO SIGNIFICANT
CONTRACTS WITH THE DEBTORS***

Macquarie Capital (USA) Inc.
Sentry Financial Corporation
Wildwood Financial Group, Inc.

***COMMON CARRIERS AND
WAREHOUSEMEN TO THE DEBTORS***

2959 California, LLC
35th Drive & PP, LLC
4216 Shannon Drive, LLC
4325 Northpark LLC
4R'S Transportation, LLC
ACI Motor Freight, Inc.
Acquisitions EPT/LTD
Apple River Logistics, LLC
Beaver Express
Brown Brothers Builders
C H Robinson
Cato's Trucking & Asphalt Co.
Central Razor, LLC
Champion Ice Transport
Chikato Trans. Services, LLC
Citisco, Inc.
CJC Trucking, Inc.
Clear Channel Real Estate, Inc.
County Line 50, LLC
David Scott Hibberd
Dean Foods
Desert Coastal Transport, Inc.
DM Transportation
Dudley Swann, Sr.
FA Shaw LLC
Far Western Properties, LLC
Fed Ex Freight West
Ferrellgas LP
Fisher Shipping Company
Freightquote.com
Fruita Cool, LLC
Goergen Brothers Investments I, LLC
Goergen Brothers Investments II, LLC
Greyhound Package Express
Grosso Enterprises Coeur D'Alene LLC
Grosso Enterprises Moses Lake LLC
Grosso Enterprises Tacoma LLC
Grosso Investments Mukilteo LLC

Guaranty Bond Bank
Gus Neutze
High Country Industrial, LLC
IL Whan Chung and Moon Chung
J.W. Hammonds
James Hightower Trucking Co.
JMKC Express
Joe Lopez Transport LLC
John and Shirley Grosso, Husband and Wife
Johnny Thomas
Johnny Webb Shelley and Linda Shelley,
Husband and Wife
Knight Refrigerated
L.D. Plante, Inc. c/o William H. Cross &
Co. CPA
Landover Road LLLP
Leslie Whitted and Robert Whitted
Lipsey Logistics Worldwide
Lois Berry
Lou Johnson
Louis & Lee, Inc.
M&B Investments LLC
Miami Industrial and Public Facilities
Authority
Mikes Trucking LLC (Dist)
Millard Refrigeration
Moon Chui Chung, M.D.
MTC Cold Storage
Neveros Enterprises, Inc.
Norfolk Southern
North Star Ice, Inc.
Northern Ice, Inc.
Northpark Central – VEF II, LP
Parsons Motor Freight Inc.
Port Norfolk Holdings, LLC
Potato Specialty Company
Pramukhji, LLC
Purser & Purser Properties
Quality Sign & Maint. Co., LLC
Ratliff Brothers, LLC
Ray V. Power & Selma Power
Ricca & Ricca LTD
Ricky Huertas
Rockland Investment Corporation, Inc.
Roger Pearson Living Trust
RSE Enterprises, Inc.

EXHIBIT 1

S&S Trailer Leasing, Inc.
 Sixts Farms, Inc.
 SN Investment Properties, LLC
 South Point Distributing Inc.
 Southeastern Freight Lines Inc.
 Southern Asset Service Corporation
 Space, LLC
 Stampede Trucking, LLC
 Stevens Global Logistics, Inc.
 Teletrac Inc.
 Terminal Freezers
 The Ice House
 Tim Davis
 Tri-County Ice Company
 Twin Lake Trucking, Ltd.
 VBI Properties LLC
 W&S R.E. Associates, LLC
 Wadsetter Corp.
 Waycross Ice Co., Inc.
 Wayne Rudd
 White Mountain Ice, Inc.
 YRC
 Zimmerman Properties, Inc.
 ZNZ Enterprises

***BANKRUPTCY JUDGES FOR THE
UNITED STATES BANKRUPTCY
COURT, NORTHERN DISTRICT OF
TEXAS, DALLAS DIVISION***

Chief Judge	Barbara J.	Houser
Judge	Robert L.	Jones
Judge	D. Michael	Lynn
Judge	Harlin D.	Hale
Judge	Russell F.	Nelms
<u>Judge Stacey G. C. Jernigan</u>		

***U.S. TRUSTEES
(Region 6 – Dallas, Texas Office)***

Lisa L. Lambert
 Mary Frances Durham
 Meredyth Kippes
 Nancy S. Resnick
 Erin Schmidt
 Elizabeth Ziegler
 William T. Neary
 George F. McElreath

EXHIBIT 2

SECURED LENDERS

(11.25% Senior Secured Notes)

Bank of America
Centerbridge Advisors LLC
HSBC
FMR LLC (Fidelity)
Morgan Stanley & Co. Inc.
UBS LLC
Wells Fargo Bank, N.A.
Putnam Investments

SECURED LENDERS

(13.25% Senior Secured Notes)

Bank of America
Centerbridge Advisors LLC
FMR LL (Fidelity)
JPMorgan Chase & Co.
Wells Fargo Bank, N.A.

SECURED LENDERS

(Revolving Credit Facility)

Macquarie Equipment Leasing Fund, LLC

LIENHOLDERS

3M Company

INSURERS/INSURANCE BROKERS

Chartis
Marsh USA, Inc.
Wells Fargo Bank, N.A.

BANKS

Bank of America
Capital One
JPMorgan Chase & Co.
Regions Bank
Union Bank, N.A.
Union Bank of California
US Bank
Wells Fargo Bank, N.A.
Western World Insurance Group

***MAJOR UNSECURED CREDITORS
AND PARTIES-IN-INTEREST***

ADP, Inc.
Mac Trailer Realty, Inc.

Metlife Capital, Limited Partnership
Ryder Transportation
Toyota Motor Sales, USA Inc.
United Healthcare

THIRD PARTY ADMINISTRATORS

ADP, Inc.
JPMorgan Chase & Co.
Lincoln Financial
Metlife Capital, Limited Partnership

MAJOR VENDORS

DLA Piper LLP (US)
ECOVA, Inc.
GE Capital Solutions
General Electric Corporation
Mac Trailer Realty, Inc.
Macquarie Equipment Leasing Fund, LLC
PricewaterhouseCoopers LLP
Wells Fargo Bank, N.A.
Wilmington Trust Company

OTHER CRITICAL VENDORS

Bank of America
GE Capital Solutions
General Electric Corporation
Key Equipment Finance
MCFA Mitsubishi Caterpillar Forklift
PNC Financial Services Group
Toyota Motor Sales, USA Inc.

***BENEFICIARIES AND ISSUERS OF
LETTERS OF CREDIT***

FMR LLC (Fidelity)
JPMorgan Chase & Co.
The Travelers Indemnity Company
Zurich Insurance Service, Inc.

***PARTIES TO SIGNIFICANT
CONTRACTS WITH THE DEBTORS***

Macquarie Equipment Leasing Fund, LLC

***COMMON CARRIERS AND
WAREHOUSEMEN TO THE DEBTORS***

Southpoint Distributing, Inc.

PROFESSIONALS

Deloitte Touche Tohmatsu
DLA Piper LLP (US)
FTI
Kurtzman Carson
Jefferies and Company, Inc.
PricewaterhouseCoopers LLP

PROFESSIONALS TO NON-DEBTOR PARTIES-IN-INTEREST

Andrews Kurth LLP
Atkins Peacock & Linebarger Goggan JVLLP
Bain & Company, Inc.
Dickinson Wright PLLC
Dykema Gossett PLLC
Ernst & Young LLP
First American Title Ins Co of New York
Fulbright & Jaworski L.L.P.
Greenberg Traurig LLP
Houlihan Lokey
King & Spalding, L.L.P.
Kirkland & Ellis LLP
Linebarger Goggan Blair & Sampson, LLP
Marsh USA, Inc.
Munsch Hardt Kopf & Harr, P.C.
Pachulski Stang Ziehl & Jones LLP
Saul Ewing LLP
Zolfo Cooper